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Western Region - Bulletin No. 104

INSTRUCTIONS RELATING TO ESTABLISHMENT OF COTTON SOIL-DEPLETING BASES, DETERMINATION OF NORMAL YIELDS PER ACRE, PREPARATION OF SUPPLEMENTAL WORK SHEETS, AND TABULATION OF COTTON ACREAGE AND YIELD DATA

The following instructions pertaining to cotton are issued pursuant to the provisions of Western Region Bulletin No. 101 for Arizona, California, Kansas, and New Mexico.

PART I. GENERAL PROCEDURE WITH REFERENCE TO COTTON

For any farm for which a work sheet is filed under the 1937 Agricultural Conservation Program and for which a cotton soil-depleting base may be established it is necessary that supplementary information with reference to cotton be compiled. In order to assure that all cotton farms are handled in accordance with a uniform procedure and in order to maintain equity as between these farms regardless of whether or not the operators qualify for payment under the provisions of the program with reference to cotton diversion the following steps in procedure should be observed:

- (1) A cotton soil-depleting base and a normal yield of lint per acre should be established for each eligible cotton farm in the county for which a regular work sheet has been filed. In an effort to facilitate the compilation and review of the pertinent data a standardized supplementary work sheet will be mimeographed by the State Office and supplied for use in the county.
- (2) A county supplemental cotton listing sheet has been provided and each association will be required to properly record cotton acreage and yield data on this sheet for each cotton farm in the county, showing acreage and yield data for each year since 1928 to and including 1936. Much of such information is already available having been compiled in connection with the former cotton acreage reduction and Bankhead programs.

- (3) The listing sheets will be forwarded to the State Office for summarization and analysis, particularly with reference to overstatement or other errors in the basic data and with reference to proper interpretation of the applicable instructions in the calculation of the indicated cotton soil-depleting bases.
- (4) The sum of the cotton soil-depleting bases for all farms in any county or other area shall not exceed their proportionate share of the quota of cotton acreage established for such county or other area by the Agricultural Adjustment Administration. The weighted normal yield of cotton for all such farms shall not exceed the yield established for such county or other area, unless a variance therefrom is recommended by the State Committee and approved by the Agricultural Adjustment Administration. Such variance shall not be approved unless it is shown that the weighted normal yield of cotton for all farms participating in the program is higher than the average yield for all farms in the county.

In the determination of the cotton soil-depleting base, the normal soil-conserving acreage, and the normal yield of cotton for each farm the county committee shall attempt to maintain the highest possible degree of equity as among all such farms within its jurisdiction insofar as it is possible within the limitations prescribed. Equal concern shall be given with reference to all farms. Farms which have participated under the provisions of any former adjustment programs shall be reviewed with the effect of such programs in mind, and farms on which cotton was grown only during recent years and for which a cotton soil-depleting base may be established shall be considered from the standpoint of applicable procedure and fairness as between all cotton farms.

A cotton soil-depleting base of less than 10 acres will be expressed to the nearest tenth of an acre. A base of 10 acres or more will be expressed to the nearest whole number. Yields per acre shall be expressed to the nearest whole number.

No community or county committeeman shall have a voice in designating or approving the cotton soil-depleting base or normal yield for any farm which he owns, operates, or controls, or which is owned, operated, or controlled by his wife, brother, sister, parent, child, or other near relative, or upon which he has a loan or in which he has a financial interest.

PART II. ESTABLISHMENT OF COTTON SOIL-DEPLETING BASE

A. Farms for Which a Cotton Soil-Depleting Base May be Established.

A cotton soil-depleting base may be established for a farm:

- (1) If one whole acre or more of cotton was planted on such farm in 1934 and/or 1935; or
- (2) If the entire base cotton acreage was rented in both 1934

and 1935 to the Secretary of Agriculture under a CARC 1/; or

(3) If failure to plant thereon in the years 1934 and 1935 was caused by drought, flood, or excessive rains which, for the same period of time, prevented the commercial production of other agricultural commodities on the land so affected, provided, that cotton was planted in either or both of the years 1932 and 1933; or

(4) If cotton was planted on the farm in 1936 for the first time since 1933.

B. Method of Determining the Cotton Soil-Depleting Base.

The cotton soil-depleting base for the farm shall be determined in accordance with whichever one of the following is applicable:

(1) If the farm was covered in 1935 by a CARC, the cotton soil-depleting base for the farm shall be determined upon the basis of the base acreage accepted in 1935 by the Secretary of Agriculture under such CARC, except, that if the acreage planted to cotton in 1935 was substantially below the acreage which could have been planted to cotton within the terms of the CARC and it is not shown that such failure to so plant was due to causes over which the CARC signer had no control, or for the purpose of bringing the reasonably expected production within the Bankhead allotment for the farm for 1935, the planted acreage in 1935 plus the rented acreage in 1935 shall be used in determining the cotton soil-depleting base for the farm. 2/

(2) If the farm was not covered in 1935 by a CARC, the cotton soil-depleting base shall be determined upon the basis of the first applicable combination of years, in the order of presentation below:

(a) If cotton was planted in 4 or 5 years of the period 1928-1932, the cotton soil-depleting base shall be determined upon the basis of the total acreage planted to cotton in the 4 or 5 years, divided by 4 or 5, as the case may be.

1/ The term CARC as used herein refers to the 1934 and 1935 Cotton Acreage Reduction Contract, and when used with reference to a farm means such a contract which covered the farm and was accepted by the Secretary of Agriculture.

2/ In the event that more recent information establishes that the base acreage for a farm stipulated in a CARC was not correct, the community committee, subject to the approval of the county committee, shall use the true figure in determining the cotton soil-depleting base.

- (b) If cotton was planted in only 3 years of the period 1928-1932, one of which was either 1931 or 1932, the cotton soil-depleting base shall be determined upon the basis of the total acreage planted to cotton in the 3 years, divided by 3.
- (c) If cotton was planted in only 1931 and 1932, the cotton soil-depleting base shall be determined upon the basis of the total acreage planted to cotton in the 2 years, divided by 2.
- (d) If cotton was planted in 1932 and in 1933, but neither (a), (b), nor (c) above is applicable, the cotton soil-depleting base shall be determined upon the basis of the total acreage planted to cotton in the 2 years, divided by 2.
- (e) If cotton was planted in 1933, but neither (a), (b), (c), nor (d) above is applicable, the cotton soil-depleting base shall be determined upon the basis of the actual acreage planted to cotton in 1933 (irrespective of the fact that cotton may have been planted in 1931.)
- (f) If cotton was planted in 1934 and 1935 but not in 1933, and neither (a), (b), (c), nor (d) above is applicable the cotton soil-depleting base shall be determined upon the basis of the total acreage planted to cotton in the 2 years, divided by 2, provided the cotton soil-depleting base so determined shall not be a greater percentage of the total acreage in cultivation on the farm in 1935 than the pertinent percentage. 3/
- (g) If cotton was planted in 1934 or 1935 but not in 1933, and neither (a), (b), (c), nor (f) above is applicable, the cotton soil-depleting base shall be determined upon the basis of the actual acreage planted to cotton in such year, provided the cotton soil-depleting base so determined shall not be a greater percentage of the total acreage in cultivation on the farm in 1935 than the pertinent percentage. 3/
- (h) If cotton was planted in 1936 for the first time since 1933, and neither (a), (b), nor (c), above is applicable, the cotton soil-depleting base shall be determined upon the basis of the actual acreage planted to cotton in such year, provided the cotton soil-depleting base so determined shall

3/ That percentage which the sum of the acreage planted to cotton in the county or area by CARC signers in 1935, plus the acreage rented to the Secretary of Agriculture in the county or area in 1935, is of the total acreage in cultivation in 1935 on farms under CARC in 1935 in the county or area in which the farm is located, such percentage being determined by the State Committee from the official statistics.

not be a greater percentage of the total acreage in cultivation on the farm in 1936 than the pertinent percentage. 3/

C. Use of the Pertinent Percentage. In the establishment of the cotton soil-depleting base for any farm under (f), (g), or (h) of B above, such cotton soil-depleting base shall not be a greater percentage of the total acreage in cultivation on the farm than the pertinent percentage. For all such farms the pertinent percentage indication represents the maximum cotton soil-depleting base which may be established. The State Committee shall determine and announce the pertinent percentages for each county or other area in the State.

D. Examples of Methods of Establishing the Preliminary Cotton Soil-Depleting Base for an Individual Farm. If a cotton soil-depleting base is to be established for any farm cooperating under the 1937 Agricultural Conservation Program, one or more of the prerequisites outlined under Paragraph A of this Part II must have been met. If any one or more of these four conditions has been fulfilled, then the first applicable method as outlined under Paragraph B of this Part II should be selected to determine the preliminary cotton soil-depleting base for such farm, subject to such further adjustments as are prescribed in Part VII of WRB-101.

Example (1) Cotton was planted in 4 or 5 years of the period 1928 to 1932, inclusive.

Year	Examples			
	1		2	
	Cotton Acreage		Cotton Acreage	
1936	Planted	County Office Only	Planted	County Office Only
1935	13		13	
1934	13		14	
1933	12		13	
1932	20		0	
1931	14	14	25	25
1930	17	17	0	
1929	23	23	27	27
1928	24	24	21	21
PERTINENT TOTAL	20	20	18	18
Average	xx	98	xx	91

3/ That percentage which the sum of the acreage planted to cotton in the county or area by CARC signers in 1935, plus the acreage rented to the Secretary of Agriculture in the county or area in 1935, is of the total acreage in cultivation in 1935 on farms under CARC in 1935 in the county or area in which the farm is located, such percentage being determined by the State Committee from the official statistics.

The pertinent total in the above examples is either the 4-year or the 5-year total of the acreages planted to cotton from 1928 through 1932 and the cotton soil-depleting base is the 4-year or the 5-year average acreage planted during that period.

Example (2) Cotton was planted in only 3 years of the period 1928 to 1932, inclusive, one of which was either 1931 or 1932.

Year	Examples					
	1		2		3	
	Cotton Acreage Planted	County Office Only	Cotton Acreage Planted	County Office Only	Cotton Acreage Planted	County Office Only
1936	20		7		20	
1935	24		7		0	
1934	22		6		29	
1933	42		0		0	
1932	40	40	0		21	21
1931	0		14	14	0	
1930	36	36	11	11	0	
1929	0		10	10	18	18
1928	41	41	0		20	20
PERTINENT						
TOTAL	xx	117	xx	35	xx	59
Average	xx	39	xx	12	xx	20

In the above examples, the pertinent total is the total acreage planted to cotton in whichever three years from 1928 to 1932 cotton was planted and the cotton soil-depleting base is determined upon this total acreage divided by 3.

Example (3) Cotton was planted in only 1931 and 1932 of the period 1928 to 1932, inclusive.

Year	Example		
	Cotton Acreage		
	Planted	County	Office Only
1936	5		
1935	5		
1934	4		
1933	0		
1932	8		8
1931	5		5
1930	0		
1929	0		
1928	0		
PERTINENT			
TOTAL	xx		13
Average	xx		6.5

In the above example, the pertinent total is the total acreage planted to cotton in 1931 and 1932 and the cotton soil-depleting base is determined upon the basis of dividing this total acreage by 2.

Example (4) Cotton was planted in 1932 of the period 1928 to 1932, inclusive, and in 1933, but neither (1), (2), nor (3) above is applicable.

Year	Example Cotton Acreage	
	Planted	County Office Only
1936	5	
1935	5	
1934	4	
1933	8	8
1932	5	5
1931	0	
1930	0	
1929	0	
1928	0	
PERTINENT		
TOTAL	xx	13
Average	xx	6.5

In the above example, the pertinent total is the total acreage planted to cotton in 1932 and in 1933 and the cotton soil-depleting base is determined upon the basis of this total divided by 2.

Example (5) Cotton was planted in 1933, but neither (1), (2), (3), nor (4) above is applicable.

Year	Examples	
	1	
	Cotton Acreage	County Office Only
1936	14	14
1935	14	0
1934	0	21
1933	27	27
1932	0	0
1931	17	0
1930	0	0
1929	12	0
1928	0	0
PERTINENT		
TOTAL	xx	27
Average	xx	27
		County Office Only
		14
		14

In the above examples, the cotton soil-depleting base shall be determined upon the basis of the acreage planted to cotton in 1933.

Example (6) Cotton was planted in 1934 and 1935, but not in 1933, and neither (1), (2), (3), nor (5) above is applicable.

Year	Examples				
	1		2		
	Cotton Acreage	Planted	County Only	Cotton Acreage	Planted Only
1936	40	40		11	11
1935	50	50		11	11
1934	35	35		15	15
1933	0			0	
1932	16			0	
1931	0			16	
1930	42			21	
1929	0			0	
1928	0			0	
PERTINENT					
TOTAL	xx	85		xx	26
Average	xx	42		xx	13
Ratio of Average Acreage to Total					
	$42 \div 138 = 30\%$		$13 \div 93 = 14.0\%$		
Acreage in Cultivation					
Pertinent Percentage	33.3%		42.8%		
Maximum Base	46 acres		40 acres		

In the above examples the pertinent total is the total acreage of cotton planted in 1934 and 1935 and the preliminary cotton soil-depleting base shall be determined upon the basis of this acreage divided by 2, provided, however, that the cotton soil-depleting base so established shall be limited to an acreage arrived at by multiplying the cultivated acreage in the farm by the pertinent percentage established by the State Committee for the county or other area in which such farm is located.

Example (7) Cotton was planted in 1934 or 1935, but not in 1933, and neither (1), (2), (3), nor (6) above is applicable.

Year	Examples			
	1		2	
	Cotton Acreage	County Office Only	Cotton Acreage	County Office Only
Planted			Planted	
1936	27		38	
1935	0		44	44
1934	27	27	0	
1933	0		0	
1932	0		0	
1931	0		0	
1930	29		0	
1929	0		0	
1928	0		0	
PERTINENT				
TOTAL	xx	27	xx	44
Average	xx	27	xx	44
Ratio of Average Acreage to Total Acreage in Cul- tivation	27 ÷ 120 = 22.5%		44 ÷ 86 = 51.2%	
Pertinent Percentage	28.0%		18.2%	
Maximum Base	34 acres		16 acres	

In the above examples the pertinent total is the acreage of cotton planted in either 1934 or 1935 and the preliminary cotton soil-depleting base shall be determined upon the basis of this acreage; provided, however, that the cotton soil-depleting base so established shall be limited to an acreage arrived at by multiplying the cultivated acreage in the farm by the pertinent percentage established by the State Committee for the county or other area in which such farm is located.

Example (8) Cotton was planted in 1936 but not in 1933 and neither (1), (2), nor (3) above is applicable.

Year	Examples			
	1		2	
	Cotton Acreage		Cotton Acreage	
	Planted	County Office Only	Planted	County Office Only
1936	40	40	50	50
1935	0		0	
1934	0		0	
1933			0	
1932	10		0	
1931	0		50	
1930	0		0	
1929	40		0	
1928	0		0	
PERTINENT				
TOTAL	xx	40	xx	50
Average	xx	40	xx	50
Ratio of Average Acreage to Total Acres in Culti- $40 \div 100 = 40\%$ $50 \div 100 = 50\%$ vation				
Pertinent Percentage		40.0%		40.0%
Maximum Base		40 acres		40 acres

In the above examples the pertinent total is the total acreage planted to cotton in 1936 and the preliminary cotton soil-depleting base shall be determined upon the basis of this acreage; provided, however, that the cotton soil-depleting base so established shall not exceed an acreage arrived at by multiplying the cultivated acreage in the farm by the pertinent percentage established by the State Committee for the county or other area in which such farm is located.

E. Obsolete Cotton Bases Shall be Eliminated. A cotton soil-depleting base shall not be established for any farm which cannot qualify under the initial prerequisites as outlined under Paragraph A of this Part II, and in addition the county committee shall not establish a cotton soil-depleting base for any farm which is no longer a cotton farm. Similarly, the county committee shall adjust downward the cotton soil-depleting base for any farm which might otherwise be established if it is determined that because of a change in the production practices on such farm that the acreage adapted to the production of cotton is less than the cotton soil-depleting base which might have been otherwise established for such farm. The cotton soil-

depleting bases eliminated or partially eliminated from one farm in the manner indicated above shall not be available for reassignment to another farm. Such acreage recovery shall only be made available to effect adjustments as between other farms in the county for which cotton soil-depleting bases have otherwise been established.

If the acreage planted to cotton on any farm in 1936 was less than 50 percent of the cotton soil-depleting base for such farm in 1936, except for reasons specifically provided in Part VII of WRB-101, the county committee shall adjust the cotton soil-depleting base for such farm in 1937 downward to an acreage not less than 154 percent of the 1936 planted acreage. In order to aid community and county committees in making these prescribed adjustments, the State Office will prepare for each county a list of such farms on which the 1936 acreage of cotton was less than 50 percent of the cotton soil-depleting base established in connection with the 1936 program as determined on the basis of records available in that office.

F. Further Adjustments. After mathematical determination of the cotton soil-depleting bases for all farms in the county as provided herein, the county committee shall proceed to further review such cases and to make such further adjustments between individual farms as is necessary to establish for each such farm a cotton soil-depleting base which is normal for such farm and which is comparable as compared with other farms in the same community which are similar with respect to size, type of soil, topography, production facilities, type of farming, and farming practices. Due consideration shall be given to the duration of the period upon which the cotton soil-depleting base was determined in the original instance with relation to the normal production practices on such farm.

PART III. ESTABLISHMENT OF NORMAL YIELD

A. The normal yield per acre of lint cotton for the farm shall be designated by the appropriate community committee, subject to such adjustment by the county committee as is necessary in order that the weighted average yield for all cotton farms in the county or other area shall not exceed the yield established for such county or other specified area by the Agricultural Adjustment Administration, unless a variance therefrom is recommended by the State Committee and approved by the Agricultural Adjustment Administration.

B. Each cotton farm covered by a work sheet will have been inspected by at least one member of the community committee, serving for the community in which the farm is located, who shall report his observations to the community committee before the yield is designated for the farm.

C. The normal yield designated for any farm shall be that yield, subject to necessary adjustments by the county committee, which the community committee finds from available facts to be the yield which could have been reasonably expected from the land devoted to the production of cotton on the farm as an average yield during the 5-year period

1928-1932. Such findings shall be examined by the county committee in the light of all available facts and recommended or modified by it accordingly. In reviewing the yields designated by the community committee the county committee shall give due consideration to the trend of yields per acre, type of soil, drainage, irrigation, erosion, production practices, general fertility of the land, and abnormal weather conditions, but the weighted average yield for all farms in the county shall not exceed the limitations prescribed.

PART IV. ESTABLISHMENT OF NORMAL SOIL-CONSERVING ACREAGE

For each farm for which a cotton soil-depleting base is established a normal soil-conserving acreage shall be established which shall represent the acreage of all soil-conserving crops usually grown on the farm. The normal soil-conserving acreage for the farm shall be established after consideration of the total soil-depleting base, the cotton soil-depleting base, and the soil-conserving base for such farm. The normal soil-conserving acreage may be equal to but never exceed the soil-conserving base for such farm. Generally, the normal soil-conserving acreage for the farm will be less than the soil-conserving base for such farm to the extent of the usual acreage of neutral cropland on the farm.

The sum of the normal soil-conserving acreages as established for all cotton farms in the county shall not be greater than nor less than their proportionate share of the total soil-conserving acreage for the county. The State Committee shall review the total normal soil-conserving acreage as established for all cotton farms in the county and shall, if necessary, recommend that further adjustments be made to properly correlate the recommendations of the county committee with available statistical information.

PART V. CHANGE IN SIZE OF FARM AND ALLOCATION OF
COTTON SOIL-DEPLETING BASE AND NORMAL YIELD

For cotton farms for which there was a 1935 CARC or for which a CARC could have been accepted, or for farms for which a cotton soil-depleting base was established under the 1936 program, and which have been subdivided or added to since that time as a result of a transaction or proceeding by which the status of the ownership, control, or size of such farms was altered, the county committee shall correct the cotton soil-depleting base of such farm in accordance with the records pertaining thereto; provided, that no subdivision shall be made in order to establish a larger cotton soil-depleting base than otherwise could be established for the farm. The county committee shall apportion to each subdivision of such farm a percentage of the cotton soil-depleting base in the proportion that the cultivated land adapted to cotton production in each subdivision bears to the total cultivated land adapted to cotton production in the entire farm as determined by the county committee. This apportionment of the cotton soil-depleting base of such farm to the subdivisions thereof shall be made and agreed to by the parties interested in the several subdivisions of such farm or if not agreed to by them shall be apportioned by the county committee, as provided for hereinafter:

A. Division by the Interested Parties. There shall be filed with the county committee a statement signed by all persons, who, as a result of the transaction or proceeding which resulted in such subdivision of a farm, acquired ownership or control of portions of the farm so subdivided stipulating that such persons agreed in, or in connection with or as a result of such transaction or proceeding upon a fixed and definite disposition (set forth in such stipulation of the cotton soil-depleting base of such farm between such subdivisions of the farm, and the county committee shall abide by and give effect to such stipulation in passing upon any such subdivision.

B. Division by the County Committee. In the event that the interested parties fail to apportion to the several subdivisions of a divided farm the cotton soil-depleting base or fail to agree upon a satisfactory apportionment to all parties concerned, the county committee shall apportion to each subdivision of such farm a percentage of the cotton soil-depleting base in the proportion that the cultivated land adapted to cotton production in each such subdivision bears to the total cultivated land adapted to cotton production in the entire farm as determined by the county committee. Such apportionment (whether made by the county committee or determined on appeal) shall be made according to the following procedure:

- (1) Determine the total acreage of cultivated land adapted to cotton production in the entire farm at the time of such subdivision;
- (2) Determine the acreage of cultivated land adapted to cotton production in each subdivision;
- (3) Compute the percentage of the total acreage of cultivated land adapted to cotton production in the entire farm represented by the acreage of cultivated land adapted to cotton production in each subdivision;
- (4) Determine the cotton soil-depleting base for the entire farm; and
- (5) Apply the percentage obtained under (3) above to the cotton soil-depleting base as determined under (4) above and the resultant acreages shall constitute the cotton soil-depleting base for each subdivision.

The normal yield of lint cotton per acre for each subdivision shall be the normal yield established for such farm prior to subdivision, subject to such further adjustments by the county committee as may be necessary because of the types of land in each subdivision. In the case of consolidation of two or more farms the county committee shall designate the normal yield for such consolidated farm.

PART VI. PREPARATION OF COTTON WORK SHEET

A. General Instructions. A supplemental work sheet, Form WR-2, Supplement 1 (Cotton), or similar form, must be completed for each cotton farm for which a work sheet (WR-2) has been filed.

The information to be reported on WR-2, Supplement 1 (Cotton), provides the necessary basis for establishing a cotton soil-depleting base acreage and the normal yield per acre of cotton for each cotton farm for which a work sheet is filed. The cotton work sheet should be filled out in duplicate for all cotton farms and each copy must be securely attached to the corresponding copies of work sheet (WR-2). Where CARC and B. A. records are available only in the State Office, the cotton work sheets may be partially filled out in the State Office before they are transmitted to the county office for completion. After completing the cotton work sheet in the county and tabulation of the data on a County Supplemental Cotton Listing Sheet (WR-103, Supplement 1), a single copy of each work sheet (WR-2) and a copy of the cotton work sheet attached thereto shall be transmitted to the State Office. The second copy of the cotton work sheet shall be retained for the county files.

B. Names, Addresses, Code Numbers, and Table II.

- (1) Enter the State and county code and work sheet serial number in the space provided in the upper right-hand corner of the cotton work sheet.
- (2) Indicate under "Type" as "a", "b", "c", "d", and "e" (See Part VII B of WRB-104) the classification into which the farm falls for the purpose of establishing the cotton soil-depleting base, regardless of whether or not the farm was under a CARC in 1935 or whether the farm participated in the 1936 program.
- (3) Examine the work sheet (WR-2) and the cotton work sheet to determine that each relates to the same farm, (description, total acreage, cropland, name/s of operator/s and owner/s, etc.).
- (4) For those cases where the data compiled on the cotton work sheet refer to the same farm covered by the work sheet (WR-2), enter on the cotton work sheet the name of the 1937 operator and the name of the owner, as shown on WR-2.
- (5) For those cases where the data do not refer to the same farm as that covered by the work sheet, it will be necessary to correct or adjust the information on the cotton work sheet. In the correction or adjustment of the data in Table I with respect to cotton acreage, yield, and production for farms which have been consolidated or subdivided since 1935, the acreage planted to cotton is to be

apportioned to each consolidation or subdivision in the proportion that the cultivated land adapted to cotton production in each consolidation or subdivision bears to the total cultivated land adapted to cotton production in the entire farm (See Part V for complete details). On the corrected forms, enter the name of the 1937 operator and the name of the owner as shown on WR-2.

- (6) Complete Table II making such corrections as may be necessary because of consolidations or subdivisions of the farm as indicated by the reference data as compared with the farm covered by the work sheet (WR-2).
- (7) If a work sheet covers a farm which has been divided as identified in the record reference, the words "Part of" should precede any reference to this farm before it was divided. Write or stamp the words "Part of" in the blank space beneath item (6) of Table II. If two or more farms have been combined and are now covered by one work sheet, show the correct references to all farms. However, in case a part of one farm is combined with another farm in 1937, the correct reference must be cited and the words "Part of" should precede any reference to the divided farm.

C. Table I. The data to be reported in Table I may be obtained in whole or in part from Form Cotton-1, Form Cotton-2, Form Cotton-101, Form Cotton-102, Form Cotton-104, and/or Form B.A.-208. In the event that more recent information establishes that the data indicated on any of the above mentioned forms were not correct, appropriate corrections shall be made at the time of preparing the cotton work sheet.

- (1) The acreage planted to cotton for each of the years 1928 to 1936, inclusive, should be entered in column (a) of this table.
- (2) The yield of lint per acre for each year from 1928 to 1936 should be entered in column (b) of this table.
- (3) The total lint produced for each year from 1928 to 1936 should be entered in column (c) of this table.
- (4) The pertinent totals to be entered on line 10 should be the totals for the applicable year or years for the cotton farm according to the applicable method for determining the cotton soil-depleting base for such farm.
- (5) The pertinent averages to be entered in line 11, column (a) shall be the pertinent total acreage divided by the number of years in the base history according to the applicable method for determining the cotton soil-depleting base for such farm.

(6) The pertinent average yield to be entered in line 11, column (b) shall be the average pertinent production shown in line 11, column (c) divided by the pertinent average acreage shown in line 11, column (a).

D. Table III. The community committee should record its recommendations in the space provided in Table III for each of the following items:

- (1) Total soil-depleting base for the farm;
- (2) Cotton soil-depleting base;
- (3) Total soil-conserving base;
- (4) Normal soil-conserving acreage; and
- (5) Normal yield of lint per acre.

After these acreages and the normal yield of lint per acre have been entered, a community committeeman should sign and date the cotton work sheet.

The county committee should enter its recommendations in the space provided after review of the work of the community committee.

PART VII. PREPARATION OF SUPPLEMENTAL LISTING SHEET

A. General Instructions. Data for all cotton farms for which a cotton work sheet has been completed are to be tabulated on the supplemental listing sheet (Form 103, Supplement - 1).

B. Tabulation by Types of Farms. For purposes of this tabulation cotton farms are to be separated into various types, depending upon the applicable method for determining the cotton soil-depleting base for such farm. The specific classification to be followed in this regard is as follows:

Type "a". Include only those cotton farms for which the cotton soil-depleting base may be established only on the basis of performance on such farm during the period 1928 to 1932, inclusive. [See (a), (b), and (c) of B(2) of Part II].

Type "b". Include only those cotton farms for which the cotton soil-depleting base may be established only on the basis of performance on such farm during the years 1932 and 1933. [See (d) of B(2) of Part II].

Type "c". Include only those cotton farms for which the cotton soil-depleting base may be established only on the basis of performance on such farm during 1933. [See (e) of B(2) of Part II].

Type "d". Include only those cotton farms for which the cotton soil-depleting base may be established only on the basis of performance on such farms during the years 1934 and 1935. [See (f) and (g) of B(2) of Part II].

Type "e". Include only those farms for which the base may be established only on the basis of performance on such farm during 1936. [See (h) of B(2) of Part II].

Data concerning each of the above types should be tabulated on separate supplemental listing sheets, unless there is a sufficiently small number of each to allow more than one type to be grouped separately on one listing sheet. In the upper right-hand corner of each listing sheet indicate the type of cotton farms listed thereon.

The data pertaining to cotton farms for which work sheets have been filed as provided on the supplemental listing sheets is intended to supplement the information for such farms as shown on the regular listing sheet and is not intended as substitute information. Consequently, data for these farms must be listed on both the regular listing sheet and the supplemental listing sheet.

C. Specific Instructions.

Column 1 - Work Sheet Serial Number: Enter in this column the serial number assigned to the work sheet (WR-2).

Columns 2 and 3 - 1937 Operator and Owner: Enter the name(s) of the 1937 operator and owner of the farm, respectively. If they are the same, it is not necessary to repeat the name but merely enter the word "same".

Column 4 - Total Acres in Farm: In this column enter the total acreage in the farm as shown on the cotton work sheet, Table II, Item (1).

Column 5 - Cultivated Land: Enter in this column the acreage of cultivated land in the farm, as shown on the cotton work sheet, Table II, Item (2) or Item (3) for whichever data are available.

Column 6 - Crop Land: Enter in this column the acreage of crop land, as shown by WR-2, Section IV, Item 7.

Column 7 - Total Soil-Depleting Base: Enter in this column the total soil-depleting base as shown in Table III of the cotton work sheet.

Column 8 - Soil-Conserving Base: Enter in this column the soil-conserving base as shown in Table III of the cotton work sheet.

Column 9 - Normal Soil-Conserving Acreage: Enter in this column the acreage of crop land normally used for the production of soil-conserving crops as shown in Table III of the cotton work sheet.

Columns 10 to 18, inclusive - Cotton Acreage Planted, 1928-1936: Enter in these columns under the respective years, the total cotton acreage planted, as shown in Table I of the cotton work sheet.

Column 19 - Total Cotton Acreage: In this column enter the pertinent total of the cotton acreage planted during the base period for the farm, as shown by Item 10 of Column A, Table I of the cotton work sheet.

Column 20 - Average Acres: In this column enter the average acreage planted in the pertinent period, as shown by Item 11, Column (b), Table I, of the cotton work sheet.

Column 21 - Base in 1935: Enter in this column the base cotton acreage established for the farm under the 1935 CARC, where applicable or the B.A. acreage allotment for farms not under contract, as shown in Item 5, Table II, of the work sheet.

Column 22 - 1936 Cotton Soil-Depleting Base: Enter in this column the cotton soil-depleting base established for the farm under the 1936 program.

Column 23 - Cotton Soil-Depleting Base Recommended by County Committee: In this column, enter the 1937 cotton soil-depleting base recommended by the County Committee.

Columns 24 and 25 - Adjustment of Cotton Soil-Depleting Base: These columns are to be left blank at the time of transmittal of the supplemental listing sheets to the State Office. After consideration by the State Committee these columns should be used by the county committee to record subsequent adjustments, when such adjustments are necessary to conform to the quota established for the county.

Columns 26 to 34, inclusive - Average Yield of Lint per Planted Acre, 1928-1936: In these columns under the respective years enter the average yield of lint per planted acre for each of the years in which cotton was grown, as shown by the cotton work sheet, Table I, Column (b), Items 1 to 9, inclusive.

Column 35 - Average Yield: Enter in this column the average yield of lint per planted acre, as shown by the cotton work sheet, Table I, Column (b).

Columns 36 to 39, inclusive - Normal Yield: In columns 36 and 37 enter the normal yields recommended by the community and county committees, respectively, for farms for which a cotton work sheet has been filed.

Leave Columns 38 and 39 blank at the time of transmittal to the State Office. If later adjustments are necessary enter such adjustments in these columns.

Columns 40 to 48 and "Remarks": These columns will be left blank at the time of transmittal of the supplemental listing sheets to the State Office.

PART VIII. TRANSMITTAL OF COTTON DATA

After completion of the cotton work sheets and tabulation of the cotton data in the county office, the following should be assembled and transmitted to the State Office for consideration:

1. Supplemental County Cotton Listing Sheets (Form WR-103, Supplement 1), with all cotton farms for which a work sheet has been filed listed thereon in complete detail.
2. Cotton Work Sheets (Form WR-2, Supplement 1, Cotton) for each of the farms listed on the supplemental listing sheets.

If possible, the above-mentioned cotton data should be transmitted with the regular county listing sheets and the regular work sheets. If it was not possible to complete the procedure with reference to cotton so that all data may be transmitted together, it is permissible that the supplementary data be transmitted at a later date, but extreme caution should be exercised in the county office in order to keep all data in proper order. Where a regular work sheet was filed with the State Office under the 1936 program or in those cases where an acceptable supplementary work sheet with reference to cotton was filed with the State Office under the 1936 program, obviously, it is not necessary to submit a second copy in connection with the 1937 program.

PART IX. ADJUSTMENT TO MEET QUOTA LIMITATIONS

Upon receipt of advice from the State Committee as to the cotton acreage and yield limits approved for the farms included in the summary for the county, the county committee shall proceed with such further adjustment as may be necessary to conform to such limitations. In the course of such adjustments, the county committee shall consider each individual case in relation to all others in the county. In general, "pro rata" revisions or "horizontal cuts" applied uniformly to all, to numerous farms, or to any particular classification of farms, are not acceptable.

After the county committee has completed such acreage and/or yield adjustments as are necessary to conform to the limitations established by the State Committee, the supplemental listing sheets shall be returned to the State Office in order that it may be determined whether the necessary adjustments were made in accordance with the recommendations of the State Committee and with these instructions.

